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From:

Sent: Wednesday, October 24, 2012 11:13:58 AM

To:

Cc:

Subject: RE: Question on TMP qualification

Our position is set forth in the regulations. A properly designated TMP remains the TMP until a termination event occurs under Treas. Reg. 301.6231(a)(7)-1(L). Leaving the partnership is not a terminating event. No court has invalidated this regulation.